

Car scale charges 1987-88 to 1993-94

Income tax year	Original market value not exceeding £	Age of car at end of relevant year of assessment and cylinder capacity					
		Under 4 years			4 years or more		
		1400cc or less £	1401-2000cc £	More than 2000cc £	1400cc or less £	1401-2000cc £	More than 2000cc £
1987-88	19,250	525	700	1,100	350	470	725
1988-89	19,250	1,050	1,400	2,200	700	940	1,450
1989-90	19,250	1,400	1,850	2,950	950	1,250	1,950
1990-91	19,250	1,700	2,200	3,550	1,150	1,500	2,350
1991-92	19,250	2,050	2,650	4,250	1,400	1,800	2,850
1992-93	19,250	2,140	2,770	4,440	1,460	1,880	2,980
1993-94	19,250	2,310	2,990	4,800	1,580	2,030	3,220

Car scale charges 1987-88 to 1993-94 for cars with an original market value in excess of the limits shown above

Income tax year	Original market value £	Age of car at end of relevant year of assessment	
		Under 4 years £	4 years or more £
1987-88	19,251-29,000	1,450	970
	over 29,000	2,300	1,530
1988-89	19,251-29,000	2,900	1,940
	over 29,000	4,600	3,060
1989-90	19,251-29,000	3,850	2,600
	over 29,000	6,150	4,100
1990-91	19,251-29,000	4,600	3,100
	over 29,000	7,400	4,900
1991-92	19,251-29,000	5,500	3,700
	over 29,000	8,900	5,900
1992-93	19,251-29,000	5,750	3,870
	over 29,000	9,300	6,170
1993-94	19,251-29,000	6,210	4,180
	over 29,000	10,040	6,660

Notes on car and fuel scale charges

Scale charges up to 1993-94

- 1 If more than one car was made available to a director or higher paid employee, the scale charge for the second car was 50% higher than the appropriate figure in the above tables.
- 2 If a first car was used for 18,000 miles per year, the car and fuel scale charge were reduced by 50% (this reduction did not apply to fuel scale charges in 1993-94); if business use was 2,500 miles or less per year, the car scale charge was increased by 50% but the fuel scale charge was not adjusted.
- 3 There were special rules for cars which did not have a cylinder capacity in the orthodox sense.

Car benefit charge from 1994-95 to 1998-99

- 4 From 6th April 1994 the car benefit charge was taken as 35% of the list price of the car. This was reduced by a third for the first car made available at any one time if business mileage was in the range 2,500-17,999 miles, and by two thirds if business mileage was 18,000 or more miles. There was a further reduction of a third of the resulting charge for cars which were over four years old at the end of the tax year. For a second or subsequent car, the charge was 35% of the list price (less one third if business mileage was 18,000 or more).

Car benefit charges from 1999-2000 to 2001-02

- 5 From 6th April 1999 the car benefit charge was taken as 35% of the list price of the car for those cars with an annual business mileage of less than 2,500 miles. This was reduced to 25% for those doing 2,500-17,999 miles, and to 15% for those doing 18,000 or more business miles per year. There was a further reduction of 25% for cars that were over 4 years old at the end of the tax year. For a second or subsequent car, the charge was 35% of the list price (25% if business mileage was 18,000 or more).

Contact point for enquiries**Jon Aldous**

Knowledge, Analysis & Intelligence

HM Revenue & Customs

Room 2E/03

100 Parliament Street

London

SW1A 2BQ

Tel : 03000 586 292

E-mail : jon.aldous@hmrc.gsi.gov.uk

For more general enquiries please refer to the HMRC website:

www.hmrc.gov.uk